



# General Fund

## City of Waukegan Proposed Budget

Fiscal Year May 1, 2020 to April 30, 2021

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## Introduction

The City of Waukegan funds the majority of City operations from the General Fund. The fund focuses on the near-term inflows and outflows of spendable resources. The General Fund revenues are mostly tax based, but also include intergovernmental revenues, fees, fines, charges, and miscellaneous income. The General Fund divides expenditures into functional cost centers including Central Services, Building & Code Enforcement, Environmental, Fire, Planning & Zoning, Police, and Public Works.

## Overview

The Fiscal Year May 1, 2020 to April 30, 2021 (FY21) General Fund proposed budget calls for \$76.27 million in revenues, \$76.27 million in expenses, no transfers in or out, resulting in a balanced budget.

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<i>Revenues</i>	76,268,500
<i>Expenses</i>	(76,268,500)
<i>Surplus / (Deficit) before transfers</i>	0
<i>Transfers in</i>	0
<i>Transfers (out)</i>	0
<i>Surplus / (Deficit) after transfers</i>	0

## Discussion

Actual revenues, expenses, and transfers are included in the following chart along with the FY20 adjusted budget and FY21 proposal. Line item detail for the FY21 budget proposal is in the attached Appendix.

GENERAL FUND	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADJ BUDGET	FY21 PROP BUDGET	CHG FY21 VS. FY20 BUDGET	
<b>Revenues</b>							
Sub 3000 Tax Collection	-56,381,432	-55,894,440	-57,363,869	-58,161,000	-63,159,700	9%	-4,998,700
Sub 3200 Permits	-1,849,232	-2,677,506	-2,444,385	-2,247,000	-3,011,200	34%	-764,200
Sub 3300 Licenses	-2,994,594	-3,264,794	-2,690,084	-3,536,000	-2,473,800	-30%	1,062,200
Sub 3400 Fees	-3,060,247	-3,002,397	-3,197,027	-2,871,000	-3,171,500	10%	-300,500
Sub 3440 Franchise Fees	-1,110,978	-1,155,366	-1,051,419	-1,100,000	-900,000	-18%	200,000
Sub 3500 Fines	-2,212,990	-1,868,586	-2,116,924	-2,020,000	-2,170,700	7%	-150,700
Sub 4400 Intergovernmental Revenue	-979,210	-315,902	-395,767	-218,000	-220,000	1%	-2,000
Sub 4600 Interest Earned	-71,830	-157,813	-279,543	-287,000	-418,000	46%	-131,000
Sub 4650 Donations	-16,937	-39,679	-47,568	-50,000		-100%	50,000
Sub 4700 Quasi-external Transactions	-50,000	-50,000	-50,000	-50,000	-50,000	0%	0
Sub 4800 Miscellaneous Revenue	-766,830	-1,154,145	-783,113	-859,000	-693,600	-19%	165,400
Sub 4900 Other Financing Sources	-1,752,875	-1,000	-8,732,392				
<b>Total Revenues</b>	<b>-71,247,155</b>	<b>-69,581,628</b>	<b>-79,152,091</b>	<b>-71,399,000</b>	<b>-76,268,500</b>	<b>7%</b>	<b>-4,869,500</b>
<b>Expenses</b>							
Sub 2100 Personnel Services	35,261,670	37,101,616	37,677,247	38,686,800	39,353,900	2%	667,100
Sub 2200 Personnel Benefits	26,160,247	27,925,446	36,829,165	27,609,370	28,667,300	4%	1,057,930
Sub 2400 Contractual Services	5,671,121	5,260,453	5,050,499	7,033,014	6,596,900	-6%	-436,114
Sub 2500 Commodities	1,889,789	1,944,191	2,265,891	2,149,523	2,098,300	-2%	-51,223
Sub 2600 Capital Outlay	330,264	560,622	760,454	171,293	210,100	23%	38,807
Sub 2800 Non-Cash Expense	3,212,893	95,876	-1,367,895	-639,000	-658,000	3%	-19,000
<b>Total Expenses</b>	<b>72,525,984</b>	<b>72,888,204</b>	<b>81,215,361</b>	<b>75,011,000</b>	<b>76,268,500</b>	<b>2%</b>	<b>1,257,500</b>
<b>Transfers</b>							
Sub 6300 Transfers From	-2,500,000	-2,507,921	1,032,392	-112,000			
Sub 6800 Transfers To	4,236,237		200				
<b>Total -Surplus / Deficit</b>	<b>3,015,066</b>	<b>798,655</b>	<b>3,095,862</b>	<b>3,500,000</b>	<b>0</b>		
<b>Expenses by Department</b>							
Dpt 0100 CENTRAL SERVICES	7,914,185	4,912,301	3,713,592	3,986,299	4,059,800	2%	73,501
Dpt 0200 BUILDING DEPARTMENT	1,339,790	1,423,891	1,772,567	1,991,400	1,975,400	-1%	-16,000
Dpt 0300 FIRE DEPARTMENT	20,345,283	21,419,359	21,982,611	23,155,100	23,571,300	2%	416,200
Dpt 0600 POLICE DEPARTMENT	34,080,319	36,285,794	44,900,074	36,618,600	37,344,400	2%	725,800
Dpt 0700 ENVIROMENTAL	540,348	431,706	46,812	305,000	350,000	15%	45,000
Dpt 0800 PLANNING & DEVELOPMENT	1,375,528	1,427,759	1,567,876	1,811,201	1,720,400	-5%	-90,801
Dpt 0900 PUBLIC WORKS DEPARTMENT	6,930,531	6,987,392	7,231,828	7,143,400	7,247,200	1%	103,800
<b>Total Expenses</b>	<b>72,525,984</b>	<b>72,888,202</b>	<b>81,215,360</b>	<b>75,011,000</b>	<b>76,268,500</b>	<b>2%</b>	<b>1,257,500</b>

Total revenues are estimated to increase 7%, and 83% of total revenues are tax collections. Taxes collected by the State of Illinois, and remitted to the City, include Income Tax, Sales Tax, and, new this fiscal year, Cannabis Excise Tax. Locally collected taxes are Hotel Tax and Food & Beverage Tax. Included in this budget proposal is an increase in the Food & Beverage tax from 1% to 2% effective July. Additionally, the proposal assumes the implementation of a Push Tax that levies a penny per play tax remitted directly to the City from video gaming terminal operators. Property and video gaming taxes accounted for in the General Fund are entirely dedicated to employer pension contributions and not used for day-to-day operational costs. The remaining 17% of General Fund revenues include permits, fees and fines.

Personnel services and benefits account for 89% of the General Fund budget. On May 1<sup>st</sup> sworn police and fire unions are contractually guaranteed an across-the-board wage increase of 3.25%, and the civilian employee groups will have a 2 to 2.5% across-the-board wage increase. In addition to the May 1<sup>st</sup> wage increases, there are other contractually guaranteed pay increases upon anniversary date and minimum shift provisions which cause

hire-back overtime. In order to mitigate these costs, no new full time positions are added to the General Fund, snow plowing related overtime has been reallocated to the Motor Fuel Tax Fund effective FY21, and all department heads are expected to institute stronger overtime and non-essential spending controls. In addition to wage increases, the City also anticipates increases in the costs associated with employer provided medical, dental, life, workers compensation, and liability insurance. Employer cost of medical and dental insurance will be higher in this proposed budget versus the prior year as the sworn police and fire unions will have a full year of medical and dental coverage with 90% employer / 10% employee cost sharing, a change from the previous 80% employer / 20% employee arrangement. The City also includes in its budget increases for life, worker's compensation, and general liability insurance, payroll taxes (Social Security and Medicare), as well as employer contributions to public employee pension funds as they are tied to increasing wages paid. Departments are directed to cut or eliminate non-essential spending in all other areas; however, in an effort to bolster efficiency long-term, the City will continue to make investments in technology improvements such as implementing new Building and Code software. In addition, costs associated with the City's ongoing environmental obligations for Yeoman Creek and OMC Containment cells are dictated by federal decree and are expected to increase next fiscal year. Of note, non-cash expense reflects the Enterprise Fund reimbursement of costs associated with administration and oversight of those operations.

Headcount from FY17 to current is shown below. FY21 headcount is proposed for 478.50 full time equivalents (FTE), down 2.50 due to the Police Department's Beach Ranger seasonal positions elimination as a cost-saving measure.

<b>General Fund Building Department</b>						
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021 Proposed</u>	<u>Change</u>
Bldg Commissioner	1.00	1.00	1.00	1.00	1.00	-
Building Inspector	1.00	1.00	1.00	1.00	1.00	-
Clerical Tech	2.00	2.00	2.00	2.00	2.00	-
Code Enforcement Officer	7.00	9.00	9.00	9.00	9.00	-
Code Enforcement Supervisor	1.00	1.00	-	-	-	-
Executive Secretary	-		1.00	1.00	1.00	-
Office Supervisor	1.00	1.00	1.00	1.00	1.00	-
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	-
	14.00	16.00	16.00	16.00	16.00	-

<b>General Fund Central Services</b>						
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u> <u>Proposed</u>	<u>Change</u>
Admin Asst	-	-	-	1.00	1.00	-
Aldermen	9.00	9.00	9.00	9.00	9.00	-
Assistant IT Director	-	1.00	1.00	-	-	-
City Clerk	1.00	1.00	1.00	1.00	1.00	-
City Treasurer	1.00	1.00	1.00	1.00	1.00	-
Clerical Technician	-	1.00	1.00	-	-	-
Comm / Utility Manager	2.00	2.00	1.00	-	-	-
Communications Director	1.00	-	-	-	-	-
Corporation Counsel	1.00	-	-	-	-	-
Deputy City Clerk	-	1.00	1.00	1.00	1.00	-
Deputy City Treasurer	1.00	1.00	1.00	1.00	1.00	-
Director of Policy & Projects	1.00	-	-	-	-	-
Executive Asst to the Mayor	-	1.00	1.00	1.00	1.00	-
Executive Secretary	3.00	2.00	1.00	1.00	1.00	-
Finance Coordinator	2.00	3.00	3.00	2.00	2.00	-
Finance Director	1.00	1.00	1.00	1.00	1.00	-
HR Generalist	1.00	2.00	2.00	1.00	1.00	-
HR Manager	-	-	-	1.00	1.00	-
Human Resources Director	1.00	1.00	1.00	1.00	1.00	-
Information Sys Director	1.00	1.00	1.00	-	-	-
Intern	3.00	0.50	0.50	0.50	0.50	-
Lakefront Coordinator	-	-	1.00	-	-	-
Marketing & PR Director	-	1.00	1.00	1.00	1.00	-
Marketing & PR Specialist	-	-	-	1.00	1.00	-
Mayor	1.00	1.00	1.00	1.00	1.00	-
Office Supervisor	1.00	-		1.00	1.00	-
Senior Accountant	1.00	2.00	2.00	2.00	2.00	-
Special Projects Manager	-	3.00	3.00	3.00	3.00	-
Staff Accountant	2.00	1.00	1.00	1.00	1.00	-
Systems Administrator	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
	37.00	38.50	37.50	32.50	32.50	-

<b>General Fund Fire Department</b>						
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021 Proposed</u>	<u>Change</u>
Admin Asst	1.00	1.00	1.00	1.00	1.00	-
Executive Secretary	1.00	1.00	1.00	1.00	1.00	-
Fire Battalion Chief/ Marshal	5.00	5.00	5.00	6.00	6.00	-
Fire Captain	3.00	3.00	3.00	3.00	3.00	-
Fire Chief	1.00	1.00	1.00	1.00	1.00	-
Fire Deputy Chief	1.00	1.00	1.00	1.00	1.00	-
Fire Lieutenant	22.00	22.00	22.00	22.00	22.00	-
Fire Prevention Inspector	1.00	1.00	1.00	1.00	1.00	-
Special Projects Analyst	1.00	1.00	1.00	1.00	1.00	-
Firefighter	83.00	83.00	83.00	82.00	82.00	-
Master Mechanic	1.00	1.00	-	-	-	-
	120.00	120.00	119.00	119.00	119.00	-

<b>General Fund Planning Department</b>						
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021 Proposed</u>	<u>Change</u>
Admin Asst	-	-	1.00	1.00	1.00	-
Dir. of Community Dev	1.00		-	-	-	-
Dir. Of Planning & Econ Dev	-	1.00	1.00	1.00	1.00	-
Lakefront Coordinator	1.00	-	-	-	-	-
Principal Planner			1.00	1.00	1.00	-
Senior Planner	2.00	3.00	1.00	1.00	1.00	-
	4.00	4.00	4.00	4.00	4.00	-

<b>General Fund Police Department</b>						
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u> <u>Proposed</u>	<u>Change</u>
Admin Asst	2.00	2.00	2.00	4.00	4.00	-
Animal Control Coordinator	1.00	1.00	1.00	1.00	1.00	-
Civil Service Commissioner	1.50	1.50	1.50	1.00	1.00	-
Civil Service Secretary	0.50	0.50	-	-	-	-
Clerical Tech	7.00	7.00	7.50	6.00	6.00	-
Executive Secretary	1.00	1.00	1.00	1.00	1.00	-
Finance Coordinator	-	1.00	1.00	1.00	1.00	-
Interns - Beach Rangers	-	2.50	2.50	2.50	-	(2.50)
Office Supervisor	1.00	1.00	1.00	1.00	1.00	-
Patrol Officer	117.00	117.00	117.00	117.00	117.00	-
Police Auxiliary	5.00	5.00	5.00	5.00	5.00	-
Police Chief	1.00	1.00	1.00	1.00	1.00	-
Police Commander	3.00	4.00	4.00	9.00	9.00	-
Police Deputy Chief	2.00	3.00	3.00	3.00	3.00	-
Police Lieutenant	9.00	8.00	8.00	4.00	4.00	-
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00	-
Police Sergeant	18.00	17.00	17.00	17.00	17.00	-
Property Evidence Manager	3.00	2.50	3.00	2.00	2.00	-
Telecomm Manager	1.00	-	-	-	-	-
Telecomm Supervisor	3.00	3.00	3.00	3.00	3.00	-
Telecommunicator Senior	3.00	3.00	3.00	3.00	3.00	-
Telecommunicator	<u>13.50</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	-
	193.50	195.00	195.50	195.50	193.00	(2.50)

<b>General Fund Public Works</b>						
	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u> <u>Proposed</u>	<u>Change</u>
Admin Asst	3.00	3.00	3.00	3.00	3.00	-
City Engineer	1.00	1.00	-	-	-	-
GIS Analyst	-	-	1.00	1.00	1.00	-
GIS Technician	-	-	-	-	-	-
Laborer	1.00	4.00	4.00	4.00	4.00	-
Maintenance Worker	14.00	24.00	26.00	25.00	25.00	-
Mechanic / Welder	7.00	7.00	8.00	8.00	8.00	-
Mechanic Supervisor	1.00	1.00	1.00	1.00	1.00	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	-
Public Works Supervisor	<u>4.00</u>	<u>7.00</u>	<u>4.00</u>	<u>5.00</u>	<u>5.00</u>	-
	33.00	49.00	49.00	49.00	49.00	-

100 30005	Property Tax-Police Pension	-8,535,000	
100 30006	Property Tax-Fire Pension	-6,077,000	
100 30007	Property Tax-IMRF	-640,000	
100 30008	Property Tax-PSEBA	-395,000	
100 30075	Sales Tax	-10,963,700	
100 30080	Home Rule Retail Sales Tax	-6,400,800	
100 30085	Cannabis Excise Tax	-69,400	
100 30150	Local Use Tax	-3,129,600	
100 30151	Utility Use Tax	-856,400	
100 30200	Utility Tax	-4,426,400	
100 30250	Telecommunications Tax	-1,940,000	
100 30300	Income Tax	-9,613,200	
100 30400	Replacement Tax	-3,350,500	
100 30500	Hotel/Motel Tax	-1,460,200	
100 30510	Food & Beverage Tax	-2,589,500	
100 30550	Road & Bridge Tax	-332,800	
100 30730	Gaming Video Tax	-1,100,000	
100 30731	Gaming Push Tax	-1,250,000	
100 30740	Municipal Auto Tax	-27,200	
100 30750	St. of IL Pull Tab Tax	-3,000	
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Sub 3000	Tax Collection		-63,159,700
100 32000	Permits - Building	-2,076,300	
100 32001	Permits - Electric	-313,900	
100 32002	Permits - Plumbing	-241,800	
100 32003	Permits - Heating	-245,500	
100 32004	Permits-Occupancy	-25,400	
100 32005	Permits - Signs	-18,800	
100 32006	Permits - Demolition	-6,200	
100 32008	Permits - City Drivers	-900	
100 32011	Permits-Fire Protection	-22,500	
100 32012	Permits - Elevator	-8,300	
100 32014	Permits - Roadway Damage	-23,200	
100 32015	Permits-Hazardous Business	-15,100	
100 32016	Permits-Small Cell Ante	-1,300	
100 32030	Permits - Solar	-12,000	
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Sub 3200	Permits		-3,011,200
100 33001	License- Vehicle	-919,900	
100 33002	License- Liquor	-388,200	
100 33003	Licenses - Det by Sq Ft	-297,500	
100 33004	License- Gaming	-304,100	
100 33005	License- Amusement	-13,700	
100 33015	License- Animal	-9,600	
100 33021	License- Juke Box	-3,900	
100 33028	License- Tobacco	-26,900	



100 33029	License- Vending	-22,200	
100 33031	License- Contrator Reg.	-100,200	
100 33033	License- Pawn Shop	-9,000	
100 33034	License- Rental	-308,100	
100 33064	License- Billiard	-1,300	
100 33075	License- Public Transport	-3,100	
100 33087	License- Day Care	-19,700	
100 33099	License-Flat Fee	-43,800	
100 33199	License- General	-2,600	
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Sub 3300	Licenses		-2,473,800
100 34000	Fees - Subpeona	-700	
100 34001	Fees - Board-Up	-1,700	
100 34002	Fees - Plans	-432,800	
100 34003	Fees - Weed Cut	-1,600	
100 34004	Fees - Debris Removal	-800	
100 34006	Fees - Fire Recovery	-84,200	
100 34008	Fees - Ambulance	-1,591,100	
100 34012	Fees - Vital Stats	-39,100	
100 34013	Fees - Scoop Vending	-10,300	
100 34015	Fees - False Fire Alarm	-34,000	
100 34016	Fees - False Burglar Alarm	-38,700	
100 34017	Fees - Burgler Alarm Subscriptions	-182,600	
100 34018	Fees - Fire Alarm Subscription	-547,800	
100 34019	Fees - Photo Copy	-19,500	
100 34021	Fees - Elevator	-58,300	
100 34029	Fees - Taxi Ins	-1,300	
100 34034	Fees - Zoning Letters	-10,800	
100 34036	Fees - Street Openings	-12,200	
100 34045	Fees - Inspection	-500	
100 34049	Fees - License	-7,200	
100 34060	Fees - Finger Printing	-2,000	
100 34065	Fees - Finger Printing	-1,900	
100 34066	Fees - Rental Reinspection	-700	
100 34075	Fees- Condition Use Permit	-4,700	
100 34077	Fees - Walk Thru Inspection	-18,200	
100 34078	Fees-Bldg Misc.	-31,400	
100 34084	Fees - License Fee Bus.	-6,900	
100 34087	Fees - Police Records	-2,300	
100 34088	Fees - Cellular Telecom	-18,500	
100 34094	Fees - GIS Mapping	-9,700	
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Sub 3400	Fees		-3171500
100 34491	Franchise Fees Video	-50,000	
100 34492	Franchise Fees Cable TV	-750,000	
100 34493	Franchise Fees OTB	-100,000	

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Sub 3440	Franchise Fees		-900,000
100 42856	Municipal Prosecution	-31,000	
100 35000	Fines - Lake Co.	-277,200	
100 35051	Fines - Adult Materials	-2,000	
100 35100	Fines - Parking	-650,000	
100 35310	Fines - Seizure	-141,900	
100 35800	Fines- Code Enf.	-27,300	
100 35875	Fines - Automated Traffic Enforc.	-1,000,000	
100 35877	Fines-Arrest	-41,300	
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Sub 3500	Fines		-2,170,700
100 43400	Pace Shelter Ad	-20,000	
100 43410	State Route Hwy	-80,000	
100 44225	Unit School Dist. Police	-65,000	
100 44230	Waukegan Housing in lieu of tax	-55,000	
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Sub 4400	Intergovernmental Revenue		-220,000
100 46100	Interest Earned	-418,000	
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Sub 4600	Interest Earned		-418,000
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100 47245	CDBG - Code Enfc. Reimbursement	-50,000	
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Sub 4700	Quasi-external Transactins		-50,000
100 46390	Rental Income - Other	-4,900	
100 57000	Charges-Late Payments	-27,700	
100 48050	Sale of Recyclables	-12,900	
100 48100	Sale of Gas & Oil sales	-145,000	
100 48129	Reimbursement - PW Serv.	-10,900	
100 48170	Sale of Labor & Materials	-4,500	
100 48240	Special Police Duty	-416,700	
100 48290	Other Reimbursement	-1,600	
100 48500	Liens - Weed & Grass	-5,200	
100 48530	Liens - Release	-5,100	
100 48650	Special Events Revenue	-2,500	
100 48673	Beach Parking	-54,600	
100 48900	Miscellaneous Revenue	-2,000	
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Sub 4800	Miscellaneous Rev Revenue		-693,600
100 200121110	Clerical Technian	94,600	
100 608121110	Clerical Technian	53,000	
100 608521110	Clerical Technian	185,500	
100 608721110	Clerical Technian	53,000	
100 607021140	Communications	752,200	
100 607021142	Communications	207,700	

100 200121150	Inspector	524,000
100 910621200	Laborer	88,000
100 912721200	Laborer	89,000
100 910621211	Maintenance Worker	1,471,000
100 912721211	Custodian	60,000
100 910521212	Maintenance Worker	519,000
100 608521230	Auxiliary I	161,000
100 608621230	Auxiliary I	107,000
100 301921250	Fire Fighters	7,980,000
100 607521270	Police Patrolmen	7,808,000
100 608021270	Police Patrolmen	747,000
100 608121270	Police Patrolmen	287,000
100 608721270	Police Patrolmen	2,590,000
100 103621368	Part Time Employees	8,000
100 103021399	Earned Sick Leave Cash Out	1,100
100 103621399	Earned Sick Leave Cash Out	1,500
100 104521399	Earned Sick Leave Cash Out	1,400
100 106021399	Earned Sick Leave Cash Out	2,500
100 200121399	Earned Sick Leave Cash Out	9,000
100 301921399	Earned Sick Leave Cash Out	160,000
100 302021399	Earned Sick Leave Cash Out	21,100
100 302621399	Earned Sick Leave Cash Out	6,200
100 607021399	Earned Sick Leave Cash Out	13,900
100 607521399	Earned Sick Leave Cash Out	173,500
100 607721399	Earned Sick Leave Cash Out	36,100
100 608021399	Earned Sick Leave Cash Out	34,000
100 608521399	Earned Sick Leave Cash Out	2,100
100 608621399	Earned Sick Leave Cash Out	1,100
100 608721399	Earned Sick Leave Cash Out	30,900
100 910121399	Earned Sick Leave Cash Out	1,000
100 910521399	Earned Sick Leave Cash Out	7,600
100 910621399	Earned Sick Leave Cash Out	20,400
100 104021400	Overtime	500
100 106021400	Overtime	5,300
100 200121400	Overtime	3,000
100 302621400	Overtime	300
100 607721400	Overtime	3,600
100 608021400	Overtime	100
100 608121400	Overtime	100
100 608521400	Overtime	2,400
100 608621400	Overtime	2,800
100 910121400	Overtime	2,600
100 910521400	Overtime	5,200
100 910621400	Overtime	32,900
100 912721400	Overtime	2,600
100 608521401	Double-Time	1,200

100 608621401	Double-Time	1,800
100 910521401	Double-Time	3,100
100 910621401	Double-Time	29,800
100 912721401	Double-Time	3,000
100 607021403	Female Search/Double Back	200
100 200121404	On Call Pay	2,000
100 608621404	On-Call Pay	1,900
100 910621404	On-Call Pay	29,300
100 912721404	On-Call Pay	5,700
100 301921405	Overtime-Uniform	500,000
100 302621405	Overtime-Uniform	2,900
100 607521405	Overtime-Uniform	236,400
100 607721405	Overtime-Uniform	20,800
100 608021405	Overtime-Uniform	43,900
100 608121405	Overtime-Uniform	11,800
100 608721405	Overtime-Uniform	205,000
100 607521407	Training Overtime	50,600
100 608021407	Training Overtime	900
100 608721407	Training Overtime	8,100
100 301921409	Holiday Overtime	50,000
100 607521409	Holiday Overtime	15,300
100 608021409	Holiday Overtime	500
100 608721409	Holiday Overtime	1,000
100 607521410	Court Time - Police	91,600
100 608021410	Court Time - Police	1,400
100 608121410	Court Time - Police	700
100 608721410	Court Time - Police	26,700
100 607521411	Hire Back Overtime	338,000
100 608021411	Hire Back Overt	3,500
100 608121411	Hire Back Overt	1,000
100 608721411	Hire Back Overt	54,200
100 301921412	Special Events- Overtime	10,000
100 607521412	Special Events- Overtime	231,900
100 607721412	Special Events- Overtime	65,800
100 608021412	Special Events- Overtime	41,400
100 608121412	Special Events- Overtime	2,300
100 608721412	Special Events- Overtime	105,400
100 608521413	Tool Allowance	300
100 910521413	Tool Allowance	8,900
100 910621413	Tool Allowance	14,000
100 912721413	Tool Allowance	500
100 301921414	Instructors Pay	50,000
100 302621414	Instructors Pay	300
100 607521415	Uniform Allowance	23,400
100 302721709	Civil Service Commission	5,300
100 607921709	Civil Service Commission	10,000

100 103621721	Office Supervisor	55,000
100 200121721	Office Supervisor	61,000
100 608521721	Office Supervisor	66,000
100 104021725	Executive Secretary	58,000
100 200121725	Executive Secretary	55,000
100 302021725	Executive Secretary	58,000
100 607721725	Executive Secretary	77,000
100 608621726	Animal Control Coordinator	72,000
100 103621730	Staff Accountant	62,000
100 607021731	Telecommunications	228,000
100 104021732	Deputy City Clerk	73,000
100 105121736	Benefits Coordinor	62,000
100 302621739	Fire Prevention Inspector	82,000
100 200121740	Plumbing Inspector	71,000
100 200121743	Building Inspector	73,000
100 910621749	Public Works Supervisor	319,000
100 912721749	Public Works Supervisor	69,000
100 607521750	Police Sergeant	1,076,600
100 607721750	Police Sergeant	112,000
100 608021750	Police Sergeant	109,000
100 608121750	Police Sergeant	113,000
100 608721750	Police Sergeant	439,000
100 910521752	Mechanic Superv	82,000
100 105121753	Director of Human Resources	127,000
100 301921755	Fire Lieutenant	2,100,000
100 302621755	Fire Lieutenant	108,000
100 607521756	Police Lieutenant	230,500
100 608121756	Police Lieutenant	117,000
100 608721756	Police Lieutenant	117,000
100 301921758	Fire Captain	369,000
100 607521759	Police Commander	499,400
100 607721759	Police Commander	266,000
100 608021759	Police Commander	127,000
100 608721759	Police Commander	269,000
100 302021762	Deputy Fire Chief	147,000
100 607721763	Deputy Police Chief	450,000
100 806921764	Senior Planner	92,000
100 302021767	Fire Chief	165,000
100 607721768	Police Chief	169,000
100 910621769	Director of Public Works	119,000
100 103621770	Director of Finance	166,000
100 910621771	Superintendent- Streets	102,000
100 103621776	Senior Accountant	156,000
100 103021780	Mayor	119,000
100 104021781	City Clerk	81,000
100 104521782	City Treasurer	22,000

100 103121783	Aldermen (9)	198,000
100 200121786	Building Commissioner	115,000
100 301921793	Battalion Fire Chief	499,000
100 302021793	Battalion Fire Chief	135,000
100 302621793	Battalion Fire Chief	129,000
100 607721796	Administrative Assistant	65,000
100 608121796	Administrative Assistant	123,000
100 608521796	Administrative Assistant	57,000
100 806921796	Administrative Assistant	59,000
100 910121796	Administrative Assistant	66,000
100 910621796	Administrative Assistant	128,000
100 104021797	Administrative Assistant	56,000
100 302621797	Administrative Assistant	66,000
100 806921801	Economic Development Mgt	105,000
100 105121809	Human Resources Manager	71,000
100 104521810	Deputy Treasurer	106,000
100 106021812	Marketing & Public Relations Director	112,000
100 910121818	GIS Analyst	62,000
100 103021819	Elected Official Stipend	18,000
100 103121819	Elected Official Stipend	36,900
100 104021819	Elected Official Stipend	4,800
100 104521819	Elected Official Stipend	3,000
100 608521822	Police Records Supervisor	85,000
100 607721823	Technician Manager	132,000
100 106021836	Scoop Overtime	25,000
100 103021841	Special Project Manager	222,000
100 302021841	Special Project Manager	97,000
100 103021842	Executive Assistant	73,100
100 103621862	Finance Coord.	112,000
100 607721862	Finance Coord.	56,000
100 106021863	PR Specialist	65,000
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Sub 2100	Personnel Serices	39,353,900
100 103022456	Hospitalization	68,900
100 103122456	Hospitalization	90,500
100 103622456	Hospitalization	74,700
100 104022456	Hospitalization	64,400
100 104522456	Hospitalization	32,200
100 105122456	Hospitalization	48,300
100 106022456	Hospitalization	32,200
100 200122456	Hospitalization	257,600
100 301922456	Hospitalization	1,771,000
100 302022456	Hospitalization	80,500
100 302622456	Hospitalization	64,400
100 607022456	Hospitalization	305,900
100 607522456	Hospitalization	1,577,800

100 607722456	Hospitalization	193,200
100 608022456	Hospitalization	144,900
100 608122456	Hospitalization	128,800
100 608522456	Hospitalization	144,900
100 608622456	Hospitalization	48,300
100 608722456	Hospitalization	531,300
100 806922456	Hospitalization	64,400
100 910122456	Hospitalization	32,200
100 910522456	Hospitalization	144,900
100 910622456	Hospitalization	547,400
100 912722456	Hospitalization	64,400
100 103522457	Workmen's Compensation	9,000
100 200122457	Workmen's Compensation	23,000
100 301922457	Workmen's Compensation	408,000
100 607722457	Workmen's Compensation	1,233,000
100 806922457	Workmen's Compensation	2,000
100 910622457	Workmen's Compensation	330,000
100 103522458	Liability Insurance	39,000
100 200122458	Liability Insurance	32,000
100 301922458	Liability Insurance	135,000
100 607722458	Liability Insurance	1,233,000
100 806922458	Liability Insurance	4,900
100 910622458	Liability Insurance	140,000
100 103022461	Employer Portion OASDI	27,100
100 103122461	Employer Portion OASDI	14,700
100 103622461	Employer Portion OASDI	35,000
100 104022461	Employer Portion OASDI	17,100
100 104522461	Employer Portion OASDI	8,300
100 105122461	Employer Portion OASDI	16,300
100 106022461	Employer Portion OASDI	13,100
100 200122461	Employer Portion OASDI	63,000
100 302022461	Employer Portion OASDI	9,700
100 302622461	Employer Portion OASDI	9,300
100 302722461	Employer Portion OASDI	3,900
100 607022461	Employer Portion OASDI	75,100
100 607722461	Employer Portion OASDI	20,600
100 607922461	Employer Portion OASDI	600
100 608122461	Employer Portion OASDI	11,000
100 608522461	Employer Portion OASDI	35,000
100 608622461	Employer Portion OASDI	11,700
100 608722461	Employer Portion OASDI	3,300
100 806922461	Employer Portion OASDI	23,400
100 910122461	Employer Portion OASDI	8,200
100 910522461	Employer Portion OASDI	39,100
100 910622461	Employer Portion OASDI	147,100
100 912722461	Employer Portion OASDI	14,400

100 103022462	Employer Portion Medicare	6,300
100 103122462	Employer Portion Medicare	3,400
100 103622462	Employer Portion Medicare	8,100
100 104022462	Employer Portion Medicare	4,000
100 104522462	Employer Portion Medicare	1,900
100 105122462	Employer Portion Medicare	3,800
100 106022462	Employer Portion Medicare	3,000
100 200122462	Employer Portion Medicare	14,600
100 301922462	Employer Portion Medicare	162,700
100 302022462	Employer Portion Medicare	9,000
100 302622462	Employer Portion Medicare	5,700
100 302722462	Employer Portion Medicare	1,000
100 607022462	Employer Portion Medicare	17,400
100 607522462	Employer Portion Medicare	156,200
100 607722462	Employer Portion Medicare	21,100
100 607922462	Employer Portion Medicare	100
100 608022462	Employer Portion Medicare	16,100
100 608122462	Employer Portion Medicare	10,300
100 608522462	Employer Portion Medicare	8,100
100 608622462	Employer Portion Medicare	2,700
100 608722462	Employer Portion Medicare	56,500
100 806922462	Employer Portion Medicare	5,400
100 910122462	Employer Portion Medicare	1,900
100 910522462	Employer Portion Medicare	9,100
100 910622462	Employer Portion Medicare	34,100
100 912722462	Employer Portion Medicare	3,300
100 103022467	Life Insurance	1,300
100 103122467	Life Insurance	700
100 103622467	Life Insurance	1,700
100 104022467	Life Insurance	800
100 104522467	Life Insurance	400
100 105122467	Life Insurance	800
100 106022467	Life Insurance	600
100 200122467	Life Insurance	3,000
100 301922467	Life Insurance	32,800
100 302022467	Life Insurance	1,800
100 302622467	Life Insurance	1,200
100 607022467	Life Insurance	3,600
100 607522467	Life Insurance	32,300
100 607722467	Life Insurance	4,400
100 608022467	Life Insurance	2,900
100 608122467	Life Insurance	2,100
100 608522467	Life Insurance	1,700
100 608622467	Life Insurance	600
100 608722467	Life Insurance	11,700
100 806922467	Life Insurance	1,100



100 910122467	Life Insurance	400
100 910522467	Life Insurance	1,900
100 910622467	Life Insurance	7,100
100 912722467	Life Insurance	700
100 302022470	PSEBA-Health Premiums	120,000
100 607722470	PSEBA-Health Premiums	275,000
100 103022474	Liquor Stipend	10,000
100 104022474	Liquor Stipend	4,000
100 103022610	Employer IMRF	63,300
100 103122610	Employer IMRF	34,300
100 103622610	Employer IMRF	81,900
100 104022610	Employer IMRF	39,900
100 104522610	Employer IMRF	19,300
100 105122610	Employer IMRF	38,000
100 106022610	Employer IMRF	30,700
100 200122610	Employer IMRF	141,100
100 302022610	Employer IMRF	22,600
100 302622610	Employer IMRF	21,600
100 607022610	Employer IMRF	168,300
100 607722610	Employer IMRF	46,200
100 608122610	Employer IMRF	24,600
100 608522610	Employer IMRF	78,500
100 608622610	Employer IMRF	26,100
100 608722610	Employer IMRF	7,400
100 806922610	Employer IMRF	52,400
100 910122610	Employer IMRF	18,400
100 910522610	Employer IMRF	87,600
100 910622610	Employer IMRF	329,500
100 912722610	Employer IMRF	32,200
100 399922998	Pension Costs-Fire	6,523,000
100 699922999	Pension Costs-Police	8,981,000
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Sub 2200	Personnel Benefits	28,667,300
100 302024076	Lease Payments	50,000
100 103624407	Bank Service Charges	38,000
100 200124408	Home Board-Up	13,500
100 302024409	Radio Equipment	6,000
100 302024410	Building & Grounds	35,000
100 607724410	Building & Grounds	20,000
100 910624410	Building & Grounds	150,000
100 302024411	Vehicle Maint.	70,000
100 607724411	Vehicle Maint.	129,000
100 103024412	Equipment Maint.	1,600
100 200124412	Equipment Maint.	7,800
100 302024412	Equipment Maint.	70,000
100 607024412	Equipment Maint.	30,000

100 607524412	Equipment Maint.	1,200
100 607724412	Equipment Maint.	16,900
100 608124412	Equipment Maint.	700
100 608524412	Equipment Maint.	900
100 608624412	Equipment Maint.	400
100 608724412	Equipment Maint.	2,500
100 910124412	Equipment Maint.	600
100 910624412	Equipment Maint.	4,000
100 806824424	Real Estate Tax	15,000
100 910624425	Mosquito Abatement	65,600
100 302024426	Utilities	4,000
100 607724426	Utilities	1,200
100 608624426	Utilities	5,800
100 910624426	Utilities	25,000
100 103024428	Rental/Lease Purchase	500
100 104024428	Rental/Lease Purchase	900
100 105124428	Rental/Lease Purchase	2,500
100 106024428	Rental/Lease Purchase	20,000
100 200124428	Rental/Lease Purchase	14,500
100 302024428	Rental/Lease Purchase	5,000
100 607024428	Rental/Lease Purchase	3,500
100 608524428	Rental/Lease Purchase	500
100 103024429	Conference & Travel	20,000
100 103124429	Conference & Travel	18,000
100 103624429	Conference & Travel	9,000
100 104024429	Conference & Travel	5,300
100 105124429	Conference & Travel	5,500
100 106024429	Conference & Travel	1,800
100 302024429	Conference & Travel	5,000
100 608724429	Conference & Travel	1,300
100 806824429	Conference & Travel	5,000
100 806924429	Conference & Travel	5,000
100 910124429	Conference & Travel	200
100 910624429	Conference & Travel	1,600
100 104024430	Tuition Reimbursement	1,200
100 302024430	Tuition Reimbursement	7,500
100 608024430	Tuition Reimbursement	3,400
100 103624431	Training & Schooling	5,000
100 104024431	Training & Schooling	500
100 200124431	Training & Schooling	5,000
100 301924431	Training & Schooling	1,000
100 302024431	Training & Schooling	15,000
100 607524431	Training & Schooling	1,700
100 607724431	Training & Schooling	40,000
100 103024432	Postage	200
100 103624432	Postage	5,000

100 104024432	Postage	16,800
100 104524432	Postage	100
100 105124432	Postage	400
100 106024432	Postage	900
100 200124432	Postage	3,600
100 302024432	Postage	12,000
100 607724432	Postage	3,800
100 608124432	Postage	12,800
100 806924432	Postage	2,500
100 910124432	Postage	300
100 106024433	Advertising	20,000
100 302024433	Advertising	5,000
100 806924433	Advertising	2,500
100 103024434	Printing	800
100 103624434	Printing	1,500
100 104024434	Printing	1,100
100 106024434	Printing	8,000
100 200124434	Printing	5,000
100 302024434	Printing	1,500
100 607524434	Printing	400
100 607724434	Printing	8,400
100 608124434	Printing	23,000
100 608524434	Printing	500
100 806924434	Printing	300
100 910124435	Engineering Services	158,000
100 103024436	Consultant Serv.	30,000
100 302024436	Consultant Serv.	2,000
100 607724436	Consultant Serv.	3,600
100 608524436	Consultant Serv.	127,900
100 806824436	Consultant Serv.	7,500
100 806924436	Consultant Serv.	1,000
100 910624436	Consultant Serv.	300
100 102924437	Legal Services	476,300
100 103024437	Legal Services	2,000
100 105124437	Legal Services	500
100 200124437	Legal Services	1,000
100 607724437	Legal Services	7,100
100 806824437	Legal Services	7,500
100 806924437	Legal Services	1,000
100 910124437	Legal Services	4,600
100 103024438	Other Professional Serv.	500
100 103124438	Other Professional Serv.	145,000
100 103624438	Other Professional Serv.	6,000
100 104024438	Other Professional Serv.	61,700
100 105124438	Other Professional Serv.	11,000
100 106024438	Other Professional Serv.	65,000

100 200124438	Other Professional Serv.	150,000
100 302024438	Other Professional Serv.	10,000
100 607524438	Other Professional Serv.	3,000
100 607724438	Other Professional Serv.	14,500
100 607924438	Other Professional Serv.	5,100
100 608524438	Other Professional Serv.	3,000
100 608724438	Other Professional Serv.	16,600
100 712924438	Other Professional Serv.	100,000
100 806824438	Other Professional Serv.	125,000
100 806924438	Other Professional Serv.	5,000
100 910124438	Other Professional Serv.	900
100 910524438	Other Professional Serv.	4,000
100 910624438	Other Professional Serv.	4,900
100 911024438	Other Professional Serv.	8,500
100 912724438	Other Professional Serv.	20,000
100 302024439	Laundry Service	5,500
100 608524439	Laundry Service	2,200
100 910624439	Laundry Service	21,500
100 806924442	Photocopy	800
100 103024443	Membership Dues	15,100
100 103624443	Membership Dues	1,200
100 104024443	Membership Dues	2,000
100 104524443	Membership Dues	1,500
100 105124443	Membership Dues	1,600
100 106024443	Membership Dues	33,000
100 200124443	Membership Dues	800
100 302024443	Membership Dues	25,000
100 607724443	Membership Dues	4,000
100 806824443	Membership Dues	6,000
100 806924443	Membership Dues	5,000
100 910624443	Membership Dues	1,200
100 302024454	Labor Relations	15,000
100 607724454	Labor Relations	33,700
100 608024458	Neighborhood Improv.	100
100 608624472	Veterinary Fees	8,600
100 106024474	Community Pride	50,000
100 106724476	Municipal Audit	175,200
100 106724477	Actuarial Services	21,600
100 302024479	Ambulance Billing Serv.	120,000
100 103024481	Contributions Expense	2,300
100 608124482	Drivers License	1,100
100 806824488	Sales Tax Rebates	940,000
100 302024490	Risk Premiums	70,000
100 607524490	Risk Premiums	70,800
100 910624490	Risk Premiums	47,600
100 105124491	Employee Physical	100

100 200124491	Employee Physical	200	
100 302024491	Employee Physical	17,400	
100 607024491	Employee Physical	1,100	
100 607724491	Employee Physical	51,100	
100 608024491	Employee Physical	600	
100 910524491	Employee Physical	400	
100 910624491	Employee Physical	1,000	
100 806824504	Special Assessment	112,000	
100 103024581	WKGN Chamber of Commerce	5,000	
100 806824589	Development Advisory	50,000	
100 712924627	Containment Cell	50,000	
100 712924636	Yeomon Creek	200,000	
100 103024639	Community Resources	25,000	
100 106024671	Scoop Professional Serv.	34,200	
100 607524697	Canine Unit - Police	19,000	
100 607724698	Donor Sponsored Events	9,000	
100 103524801	IT Serv Software	89,400	
100 200124801	IT Serv Software	56,200	
100 302024801	IT Serv Software	193,700	
100 607724801	IT Serv Software	175,100	
100 806924801	IT Serv Software	14,000	
100 910624801	IT Serv Software	117,200	
100 103524802	IT Serv Hardware	89,400	
100 200124802	IT Serv Hardware	56,200	
100 302024802	IT Serv Hardware	193,700	
100 607724802	IT Serv Hardware	175,100	
100 806924802	IT Serv Hardware	2,000	
100 910624802	IT Serv Hardware	117,200	
100 103524803	IT Serv Utilities	44,700	
100 200124803	IT Serv Utilities	28,100	
100 302024803	IT Serv Utilities	96,800	
100 607724803	IT Serv Utilities	87,500	
100 806924803	IT Serv Utilities	2,000	
100 910624803	IT Serv Utilities	58,600	
100 104024959	FOIA Expenses	45,000	
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Sub 2400	Contractual Services		6,596,900
100 103025465	Office Supplies	2,000	
100 103625465	Office Supplies	3,300	
100 104025465	Office Supplies	1,600	
100 104525465	Office Supplies	1,200	
100 105125465	Office Supplies	2,500	
100 106025465	Office Supplies	3,400	
100 200125465	Office Supplies	3,900	
100 302025465	Office Supplies	4,000	
100 607025465	Office Supplies	500	

100 607725465	Office Supplies	6,700
100 608125465	Office Supplies	200
100 608525465	Office Supplies	2,800
100 608725465	Office Supplies	900
100 806925465	Office Supplies	500
100 103025466	Gasoline & Oil	500
100 104025466	Gasoline & Oil	7,000
100 200125466	Gasoline & Oil	11,700
100 302025466	Gasoline & Oil	85,000
100 607525466	Gasoline & Oil	185,000
100 608625466	Gasoline & Oil	2,200
100 608725466	Gasoline & Oil	38,000
100 910525466	Gasoline & Oil	241,600
100 302025467	Maintenance Supplies	20,000
100 103025468	Operating Supplies	500
100 104025468	Operating Supplies	9,800
100 105125468	Operating Supplies	1,800
100 106025468	Operating Supplies	3,200
100 302025468	Operating Supplies	40,000
100 607025468	Operating Supplies	800
100 607525468	Operating Supplies	10,000
100 607725468	Operating Supplies	10,000
100 608025468	Operating Supplies	100
100 608125468	Operating Supplies	800
100 608525468	Operating Supplies	1,500
100 608625468	Operating Supplies	7,600
100 608725468	Operating Supplies	1,700
100 806925468	Operating Supplies	1,200
100 910125468	Operating Supplies	1,400
100 910525468	Operating Supplies	20,600
100 910625468	Operating Supplies	5,700
100 911025468	Operating Supplies	263,300
100 912725468	Operating Supplies	70,000
100 301925469	Uniforms	136,400
100 302025469	Uniforms	40,000
100 302625469	Uniforms	500
100 607525469	Uniforms	164,200
100 607725469	Uniforms	16,100
100 608025469	Uniforms	13,100
100 608125469	Uniforms	900
100 608525469	Uniforms	400
100 608625469	Uniforms	1,500
100 608725469	Uniforms	66,100
100 104525471	Publications	700
100 302025471	Publications	5,000
100 607725471	Publications	1,000

100 302025472	Medical Supplies	80,000	
100 608525473	Nutritional Provisions	10,300	
100 910525474	Fleet Maint: Vehicles	446,700	
100 607725475	Fleet Maint:Equipment	1,500	
100 910625476	Maint. Supplies	2,100	
100 103025478	Computer Supplies	300	
100 103625480	Miscellaneous Exp.	600	
100 106025480	Miscellaneous Exp.	3,900	
100 607725482	Firearms & Ammunition	30,000	
100 103625484	Credit Card Fee Charges	2,500	
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Sub 2500	Commodities		2,098,300
100 607526492	Improvements	5,000	
100 912726492	Improvements	3,800	
100 200126493	Vehicle	76,000	
100 607526493	Vehicle	80,000	
100 910126494	Equipment	14,300	
100 911026494	Equipment	20,000	
100 912726494	Equipment	10,000	
100 103026498	Office Furniture	1,000	
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Sub 2600	Capital Outlay		210,100
100 103628419	Enterprise Fund Reimbursement	-658,000	
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Sub 2800	Non-Cash Expense		-658,000
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